

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 7134**

**BILL NUMBER:** HB 1400

**NOTE PREPARED:** Jan 10, 2006

**BILL AMENDED:**

**SUBJECT:** Government reorganization and administration.

**FIRST AUTHOR:** Rep. Whetstone

**BILL STATUS:** As Introduced

**FIRST SPONSOR:**

**FUNDS AFFECTED:** ☐ **GENERAL**  
☐ **DEDICATED**  
☐ **FEDERAL**

**IMPACT:** Pending

**Summary of Legislation:** Transfers the property tax assessment duties and dog tax duties of elected township assessors and township trustee assessors to the county assessor. Eliminates the office of elected township assessor. Makes various changes in laws governing the adoption of budgets, tax rates, and tax levies and in the administration of public funds. Permits a county to impose any combination of local supplemental income taxes, sales taxes, food and beverage taxes, or innkeepers' taxes. Requires 80% of the tax revenue to be used for property tax replacement credits. Limits the annual amount that may be levied for: (1) a family and children's fund; or (2) a children's psychiatric residential treatment services fund. With certain exceptions, obligates the state to pay expenditures for child services and children's psychiatric residential treatment services that exceed a county's levy. Requires predispositional and modification reports in child in need of services proceedings in a juvenile court to be prepared by a caseworker. Establishes a probation services fund in each county and permits a property tax levy to fund services ordered by a juvenile court in proceedings concerning delinquent children. Establishes a procedure for the reorganization of local government and for cooperative agreements. Makes related changes. Makes an appropriation.

**Effective Date:** July 1, 2007.

**Explanation of State Expenditures:** *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

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